

**59-12-210.1 Commission redistribution of certain sales and use tax revenues.**

(1) As used in this section:

- (a) "Eligible portion of qualifying sales and use tax revenues" means the portion of qualifying sales and use tax revenues that:
  - (i) were part of an original distribution; and
  - (ii) the commission determines should have been transmitted:
    - (A) to a secondary recipient political subdivision; and
    - (B) during the redistribution period.
- (b) "Original distribution" means that the commission:
  - (i) collects an amount of qualifying sales and use tax revenues; and
  - (ii) transmits the amount of qualifying sales and use tax revenues to an original recipient political subdivision.
- (c) "Original recipient political subdivision" means a county, city, or town to which the commission makes an original distribution.
- (d) "Qualifying sales and use tax revenues" means revenues the commission collects from a tax under this chapter except for a tax imposed under:
  - (i) Part 1, Tax Collection;
  - (ii) Part 3, Transient Room Tax, if a county, city, or town:
    - (A) collects the tax; and
    - (B) does not contract with the commission to collect the tax;
  - (iii) Part 12, Motor Vehicle Rental Tax; or
  - (iv) Part 18, Additional State Sales and Use Tax Act.
- (e) "Redistribution" means that the commission:
  - (i) makes an original distribution of qualifying sales and use tax revenues to an original recipient political subdivision;
  - (ii) after the commission makes the original distribution of qualifying sales and use tax revenues to the original recipient political subdivision, determines that an eligible portion of qualifying sales and use tax revenues should have been transmitted to a secondary recipient political subdivision as a result of:
    - (A) a county, city, or town providing written notice to the commission that qualifying sales and use tax revenues that the commission distributed to an original recipient political subdivision should have been transmitted to a secondary recipient political subdivision; or
    - (B) the commission finding that an extraordinary circumstance, as defined by rule made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, exists that requires the commission to make a redistribution without receiving the notice described in Subsection (1)(e)(ii)(A); and
  - (iii) in accordance with this section, transmits to the secondary recipient political subdivision the eligible portion of qualifying sales and use tax revenues for the redistribution period.
- (f) "Redistribution determination date" means the date the commission determines that a secondary recipient political subdivision should have received a redistribution, regardless of the date the commission actually transmits the redistribution to the secondary recipient political subdivision.
- (g) "Redistribution period" means the time period:
  - (i) if the commission determines that an eligible portion of qualifying sales and use tax revenues should have been transmitted to a secondary recipient political subdivision beginning on a date that is 90 or more days before the redistribution determination date:
    - (A) beginning 90 days before the redistribution determination date; and
    - (B) ending on the redistribution determination date; or

- (ii) if the commission determines that an eligible portion of qualifying sales and use tax revenues should have been transmitted to a secondary recipient political subdivision beginning on a date that is less than 90 days before the redistribution determination date:
    - (A) beginning on the date the eligible portion of qualifying sales and use tax revenues should have been transmitted to the secondary recipient political subdivision; and
    - (B) ending on the redistribution determination date.
  - (h) "Secondary recipient political subdivision" means a county, city, or town that the commission determines should receive a redistribution.
- (2) Subject to Subsection (3), the commission may make a redistribution to a secondary recipient political subdivision in an amount equal to the eligible portion of qualifying sales and use tax revenues if:
  - (a) the commission provides written notice to the following within 15 days after the commission determines to make the redistribution:
    - (i) the original recipient political subdivision; and
    - (ii) the secondary recipient political subdivision; and
  - (b) the commission obtains:
    - (i) an amended return from each seller that reports a transaction that will be subject to the redistribution; or
    - (ii) if the commission determines that an amended return described in Subsection (2)(b)(i) is not required to make the redistribution, information:
      - (A) supporting the redistribution; and
      - (B) supplied by:
        - (I) a seller;
        - (II) a county, city, or town; or
        - (III) the commission.
- (3) The commission shall make a redistribution within 60 days after the requirements of Subsection (2) are met.
- (4) This section does not limit the commission's authority to make a distribution of revenues under this chapter for a time period other than the redistribution period.

Enacted by Chapter 240, 2009 General Session